

Report on the

# Office of Sheriff

Cleburne County, Alabama

October 1, 2015 through June 30, 2021

Filed: January 28, 2022



## Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
P.O. Box 302251  
Montgomery, Alabama 36130-2251  
Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

**State of Alabama**  
Department of  
**Examiners of Public Accounts**

P.O. Box 302251, Montgomery, AL 36130-2251  
401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
Telephone (334) 242-9200  
FAX (334) 242-1775

Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Sheriff, Cleburne County, Alabama, for the period October 1, 2015 through June 30, 2021. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Christian Kimbrough  
Examiner of Public Accounts

rb

---

---

## ***Table of Contents***

---

---

	<i><b>Page</b></i>
<b>Summary</b>	A
Contains items pertaining to state and local legal compliance.	
<b>Financial Information</b>	1
Exhibit #1      Schedule of Cash Receipts, Disbursements and Balances	2
Exhibit #2      Description and Source of Funds	3

---



## Department of **Examiners of Public Accounts**

### **SUMMARY**

#### **Office of Sheriff Cleburne County, Alabama October 1, 2015 through June 30, 2021**

The Office of Sheriff, Cleburne County, Alabama, (hereinafter referred to as “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody and feeding of county prisoners in accordance with the *Code of Alabama 1975*, Section 14-6-1. In addition, the Sheriff is responsible for a food and service allowance from the State of Alabama for the feeding of State prisoners housed in the county jail. The Sheriff operates a jail store under the authority of the *Code of Alabama 1975*, Section 45-15-231, and operates a Work Release Program under the authority of the *Code of Alabama 1975*, Section 14-8-31, which authorizes the establishment of a joint State-County work release program. The Sheriff is also responsible for administering the Law Enforcement Fund which accounts for sales of pistol permits pursuant the *Code of Alabama 1975*, Section 45-15-232, and other miscellaneous receipts.

Honorable Dennis Green served as Sheriff during the examination period.

This report presents the results of an examination of the Sheriff and a review of the Sheriff’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

### **EXIT CONFERENCE**

The Official was invited to and attended an exit conference held at the Office of Sheriff to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were: BriAnna Upchurch, Audit Manager; Cade Burk, Examiner; and Christian Kimbrough, Examiner.

---

# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances***  
***October 1, 2015 through June 30, 2021***

	General Office Account	Food and Service Allowance Fund	Prisoner Feeding Fund	Municipal Feeding Fund	Law Enforcement Fund	Jail Store/ Prisoners' Money on Deposit Fund	Work Release Fund	Drug Enforcement Fund	Totals
<b><u>Receipts</u></b>									
Food and Service Allowances	\$ 309,607.00	\$	\$	\$	\$	\$	\$	\$	\$ 309,607.00
Drug Screen Fees	2,880.00								2,880.00
Drug Restitutions	6,128.71								6,128.71
Pistol Permit Fees					184,745.00				184,745.00
Sex Offender Registration Fees	7,380.00								7,380.00
Removal of Prisoners	74,641.05								74,641.05
Commissions on Telephones	28,790.15								28,790.15
Commissary Sales						411,011.85			411,011.85
Non-Commission Sales						6,406.91			6,406.91
Inmate Wages							436,079.07		436,079.07
Funds Received for Prisoners						760,708.88			760,708.88
Condemnations, Forfeitures and Restitution	55,082.52								55,082.52
Court Fees								99,684.11	99,684.11
Grants								4,000.00	4,000.00
Interest							132.73	593.35	726.08
Donations, Refunds and Miscellaneous	6,289.62	232.00			12.50				6,534.12
Total Receipts	490,799.05	232.00			184,757.50	1,178,127.64	436,211.80	104,277.46	2,394,405.45
<b><u>Disbursements</u></b>									
Prisoner Feeding Expenses	127,911.11	52,516.21	97,398.84						277,826.16
County Commission	36,946.07			130.00					37,076.07
Law Enforcement Expenses					135,850.68				135,850.68
Work Release Expenses							142,323.20		142,323.20
Drug Enforcement Expenses								171,149.45	171,149.45
Equipment Purchases						18,715.85			18,715.85
Commissary Purchases by Inmates						411,011.85			411,011.85
Non-Commission Items						6,406.91			6,406.91
Jail Store Vendor						335,388.00			335,388.00
Inmate Withdrawals						328,422.06	324,606.93		653,028.99
Prisoner Transportation Fees	74,641.05								74,641.05
Miscellaneous	19,181.69			135.16		17,490.21			36,807.06
Total Disbursements	258,679.92	52,516.21	97,398.84	265.16	135,850.68	1,117,434.88	466,930.13	171,149.45	2,300,225.27
Excess of Receipts Over/(Under) Disbursements	232,119.13	(52,284.21)	(97,398.84)	(265.16)	48,906.82	60,692.76	(30,718.33)	(66,871.99)	94,180.18
<b><u>Transfers</u></b>									
Transfers In		64,389.44	122,199.15	10,845.00	219.01			50,204.23	247,856.83
Transfers Out	(232,119.13)	(12,105.23)		(3,632.47)					(247,856.83)
Total Transfers	(232,119.13)	52,284.21	122,199.15	7,212.53	219.01			50,204.23	
Excess/(Deficit) after Transfers			24,800.31	6,947.37	49,125.83	60,692.76	(30,718.33)	(16,667.76)	94,180.18
Balances - October 1, 2015					61,150.38	63,904.70	30,972.34	85,755.74	241,783.16
Balances - June 30, 2021	\$	\$	\$ 24,800.31	\$ 6,947.37	\$ 110,276.21	\$ 124,597.46	\$ 254.01	\$ 69,087.98	\$ 335,963.34

---

## ***Description and Source of Funds***

---

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Cleburne County, Alabama, for the period October 1, 2015 through June 30, 2021.

♦ **General Office Account** – accounts for the following:

**Food and Service Allowance** – accounts for the receipt and disbursement of funds from the State for the feeding of prisoners until July 31, 2018. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food. Amounts were also received from the City of Heflin and the City of Ranburne for feeding city prisoners.

**Removal of Prisoners** – accounts for reimbursements from the State for the removal of prisoner expenses incurred by the Sheriff in transporting felony prisoners to the State.

**Sex Offender Fees** – accounts for the receipt and disbursement of fees received for sex offender registrations.

**Pay Phones** – accounts for the receipt of commissions from the pay phones located in the jail. These amounts are remitted to the Cleburne County Commission General Fund.

**Miscellaneous** – accounts for amounts received that are not covered by the categories set out above.

- ♦ **Food and Service Allowance Fund** – accounts for the receipt and disbursement of funds from the State for the feeding of prisoners from August 1, 2018 through July 31, 2019. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food. Amounts were also received from the City of Heflin and the City of Ranburne for feeding city prisoners.
- ♦ **Prisoner Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning on August 1, 2019. Pursuant to the ***Code of Alabama 1975***, Section 14-6-42, the Sheriff received \$2.25 per day for each prisoner for food and the services for preparing food, serving food, and other services incident to the feeding of prisoners in the county jail.
- ♦ **Municipal Feeding Fund** – accounts for the receipt and disbursement of funds for the feeding of municipal prisoners beginning on August 1, 2019. The Sheriff received a \$5.00 food allowance per day per municipal prisoner from the cities of Heflin and Ranburne.

---

## ***Description and Source of Funds***

---

- ◆ **Law Enforcement Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-15-232. Act Number 2013-283, Acts of Alabama, provides for the sale of pistol permits in one to five year increments. The Sheriff is authorized to expend these funds for law enforcement purposes in Cleburne County.
- ◆ **Jail Store/Prisoners' Money on Deposit Fund** – accounts for the proceeds from the sale of essential items that the inmates purchase for personal use as authorized by the *Code of Alabama 1975*, Section 45-15-231, with the proceeds to be expended for law enforcement purposes. In addition, this fund accounts for money received from inmates at the time of arrest and money received on behalf of the inmates while incarcerated. The inmates' money is held for purchases made from the Jail Store. Unused funds are returned to the inmates upon their release.
- ◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates when participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31. This fund is also used to account for the inmate's share of wages earned while participating in the work release program.
- ◆ **Drug Enforcement Fund** – accounts for receipts for condemnation of drug seizures made by the Sheriff's Office and Drug Task Force. In addition, the fund accounts for the drug and violent crime fee as authorized by the *Code of Alabama 1975*, Section 45-15-80.11. This fund is used for expenses incurred by the Calhoun/Cleburne Drug and Violent Crime Task Force.